

High School girls basketball team. The team's record is 24–4. The team's winning accomplishments include: the Gary Holiday Tournament, the Northwest Conference, the East Chicago Sectional, the Valparaiso Regional, and the Elkhart Semi-State finals. Those team players I would like to applaud are Michelle Hamblin, Isabell Rhenwick (recipient of the 2004–2005 Patricia L. Roy Mental Attitude Award) Ashley Cheairs, Ashley Gates, Farren Congress, Candise Matthews, Shanee' Butler, Erica Simpson, Jaime Sherls, Lecreia Hudson, Loreal Brown, Jasmine Brown, Moenesha Headen, Sydney Pettigrew, Ashley Woods, Nicole Moore, Britney Peeples, and Britney Harris. I would also like to recognize Head Coach Rod Fisher and Assistant Coaches Darryl Brandford, Erza Alexander, and Arnetta Gates. Their leadership both on and off the basketball court is a valuable resource to the girls on the West Side girls basketball team.

Mr. Speaker, I ask you and my other distinguished colleagues to join me in paying tribute to the new life members as well as the other members of the Gary NAACP for the efforts, activities, and leadership that these outstanding men and women have championed to improve the quality of life for all residents of Indiana's First Congressional District.

CONGRATULATING YVONNE EWELL  
TOWNVIEW MAGNET SCIENCE  
AND ENGINEERING SCHOOL ON  
BEING SELECTED AS ONE OF  
THE NATION'S TOP SCHOOLS BY  
NEWSWEEK

**HON. EDDIE BERNICE JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 11, 2005*

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, I would like to congratulate Yvonne Ewell Townview Magnet School for Engineering and Science for receiving the extraordinary honor of being ranked as one of the top schools in the country.

Each year, Newsweek chooses this distinct group from a pool of more than 27,000 high schools in America. Newsweek unveiled its current list in the latest, May 16th edition.

The Best High Schools list is assessed by using a ratio based on the number of Advanced Placement (AP) and/or International Baccalaureate (IB) tests taken by all students at a school in 2004, divided by the number of graduating seniors. This formula is said to indicate a wide measure of students' readiness for higher level work. Based on this formula, Townview was ranked # six in the nation, and number one in the State of Texas.

I am absolutely delighted that Townview has received a recognition I have long touted.

Located in my district of Dallas, Texas, Townview Magnet is one of the most diverse schools in the state. More than two-thirds of Townview's student body consists of minorities.

For the last four consecutive years, Townview has ranked number one in the nation, in the number of minority students to pass advanced calculus.

It has been discussed on numerous occasions and in numerous venues that the United States will not be able to lead—nor for that matter, successfully compete—in the global

economy if we cannot put a stop to the continuing shortage of highly qualified scientific and technology brainpower in this country.

In response to this, in 2003, under the tutelage of Dr. Da Hsuan Feng, I partnered with the University of Texas at Dallas to sponsor a lecture series designed to expose Dallas-area high school students to the best and brightest minds in mathematics and science in order to promote career opportunities in those fields. Various leaders in these fields have participated in the lectures series, including, world-renowned sickle cell researcher, Dr. Betty Pace; Nobel Laureate, Dr. Russell Hulse, and the remarkable Dr. Shirley Ann Jackson, President Rensselaer Polytechnic Institute.

This honor is of particular significance, as I have long championed the need for more emphasis in science and math education, particularly for young children. I believe these students and others like them will become tomorrow's leaders in the fields of science and technology. Showing students the importance and the value of the science and technology fields is a life long process.

It cannot happen overnight. It begins here and now. I implore our community leaders to also encourage science education in young men and women.

I would like to commend Townview's Science and Engineering School principal, Richard White and Executive Principal Alice Black for their "leadership and commitment to these students.

Mr. Speaker, again, I congratulate the students, teachers, principals and parents of Townview Magnet School in Science and Engineering on this distinguished honor.

LEGISLATION TO TREAT EMPLOYMENT TAXES PAID TO THE EU BY EMPLOYEES OF THE EU AS INCOME TAXES PAID TO A FOREIGN COUNTRY FOR PURPOSES OF THE FOREIGN TAX CREDIT

**HON. TOM UDALL**

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 11, 2005*

Mr. UDALL of New Mexico. Mr. Speaker, I rise today to introduce legislation to correct an outdated tax law that is forcing a husband and wife of 27 years from my district to live thousands of miles apart during what should be the golden years of their retirement together. In introducing this legislation, however, I seek to not only assist the couple in my district who has brought this inequity to my attention, but also to assist any other families facing the same problem.

Mrs. Novella Wheaton Nied, a U.S. citizen and native Taoseña, and Veit Nied, a German citizen, called my attention to this issue early last year. The Nields have been married almost 30 years and have lived overseas in various countries for the length of their marriage until September 2001. Mr. Nied, an economist, retired in September 2001 from the European Commission in Brussels, Belgium. The couple decided to return to Taos, New Mexico, Novella's home, for their retirement years, but learned upon Veit's approval of permanent resident status in the United States that his pension from the European Commission would be subject to double taxation—the initial tax by

the European Commission, and again by the U.S. should he choose to make his residency here.

Double taxation on his pension will create a hardship for the Nields in their retirement—both financially and emotionally. As a result, Mr. Nied did not accept the permanent resident status and has been traveling back and forth between Germany and the United States, being very cognizant and diligent about following U.S. immigration and taxation laws, and therefore has not stayed longer than 120 days per annum in the United States, which would render him liable for taxes in this country. This unfortunate living situation has been ongoing since 2001 when they learned of the double taxation and have been seeking a solution that would allow them to once again live together.

During this time, the Nields have corresponded with the IRS seeking a solution to the problem, to no avail. I have consulted with the IRS, as well as with the Congressional Research Service, seeking a solution short of introducing legislation, but it has become clear that only legislation will remedy this problem.

The IRS tax code is outdated and does not recognize such multinational organizations as the EU for purposes of the foreign tax credit. As a result, the Nields, and most likely other families in the United States, find themselves in this unfortunate predicament. The United States has tax agreements with many countries to prevent double taxation, as well as provisions in the tax code that allow resident aliens who pay taxes to a foreign country to claim the foreign tax credit that reduces their U.S. income taxes. Unfortunately, the EU does not qualify as a foreign country for purposes of the foreign tax credit.

As such, today I am introducing legislation that amends the Internal Revenue Code to treat employment taxes paid to the European Union by employees of the European Union as income taxes paid to a foreign country, for purposes of the foreign tax credit. This bill will allow Mr. Nied, and others in his situation, to qualify for the foreign tax credit.

Mr. Speaker, this is a simple bill that brings a section of the tax code up to date with the changes in international political institutions. While it certainly will help Mr. and Mrs. Nied, this legislation will also help other families who face the same situation. I urge my colleagues to support this legislation and pass it quickly to allow the Nields, and others, to be permanently reunited so that they may enjoy their years of retirement in the company of their loved ones.

COMMENDING NATIONAL  
HEPATITIS B AWARENESS WEEK

**HON. TED STRICKLAND**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 11, 2005*

Mr. STRICKLAND. Mr. Speaker, I am pleased to lend my support for House Resolution 250, supporting the goals and ideals of a National Hepatitis B Awareness Week.

We possess the weapons to combat hepatitis B, including vaccination and treatment. For those infected, treatment options exist that are designed to stop the progression of liver disease and reduce liver damage. It is encouraging that educational programs like the "Aim